

Office of the Utah State Auditor

School Districts & Charter Schools

Reporting Requirements & Deadlines

For FY and CY 2016 Reports

Date Submitted	Submitted by	Document Type	Submit to:	Deadline
		Budget – <i>Original adopted budget</i>	<i>reporting.auditor.utah.gov</i>	<i>To Utah State Office of Education: July 17th</i> <i>To Office of the State Auditor: July 22nd</i>
		Copy of AFR <u>OR</u> Financial Survey <i>Applicable ONLY to <u>nonoperating</u> charter schools.</i> <i>The financial survey serves as the required financial report of the entity when an Agreed-Upon Procedures Engagement is performed.</i>	<i>reporting.auditor.utah.gov</i>	<i>To Utah State Office of Education: November 30th</i> <i>To Office of the State Auditor: December 31st</i>
		Agreed-Upon Procedures <i>Applicable ONLY to <u>nonoperating</u> charter schools.</i> <i>Completed by an independent CPA firm in accordance with the OSA’s Guide for AUP Engagements for LEAs. The report should include:</i> - <i>management’s response to all findings noted by the independent CPA</i>	<i>reporting.auditor.utah.gov</i>	<i>To Utah State Office of Education: November 30th</i> <i>To Office of the State Auditor: December 31st</i>
		Financial Audit Reporting Package <i>(not applicable to <u>nonoperating</u> charter schools)</i>	<i>All components are to be submitted together to:</i> <i>reporting.auditor.utah.gov</i>	<i>To Utah State Office of Education: November 30th</i> <i>To Office of the State Auditor: December 31st</i>
		<ul style="list-style-type: none"> Financial Statement Report <ul style="list-style-type: none"> - Independent Auditor’s Report - Independent Auditor’s Report on I/C and Compliance in Accordance with Government Auditing Standards (Yellow Book Report) 		
		<ul style="list-style-type: none"> State Compliance Audit Report: <ul style="list-style-type: none"> - Independent Auditor’s Report in Accordance with “State Compliance Audit Guide” 		
		<ul style="list-style-type: none"> Single Audit Report <i>(if more than \$750,000 of <u>federal</u> awards was expended)</i> <ul style="list-style-type: none"> - Independent Auditor’s Report on Compliance for Each Major Program and on I/C over Compliance required by OMB A-133 - Schedule of Expenditures of Federal Awards 		
		<ul style="list-style-type: none"> Report on Findings and Recommendations <ul style="list-style-type: none"> - Written findings and recommendations relative to all of the above audits - Management’s Response 		
		Financial Certification <i>This document certifies that the audited financial statements (or Financial Report for nonoperating charter schools) are accurate.</i>	<i>Follow instructions that appear on-screen after uploading the Financial Audit Reporting Package or Financial Survey, as applicable</i>	<i>To Office of the State Auditor: December 31st</i>
		Utah Public Finance (Transparency) Website Submission (For school districts and charter schools with annual revenues or expenses greater than \$500,000) <ul style="list-style-type: none"> Map <i>entity’s chart of accounts to the USOE Uniform Chart of Accounts</i> (see http://www.schools.utah.gov/finance/Financial-Reporting/Chart-of-Accounts.aspx) 	<i>transparent.utah.gov</i> ----- see http://finance.utah.gov/reporting/documents/01-01-02.pdf for help or contact Darrell Swenson in the State Division of Finance at 801-538-3059 or darrellswenson@utah.gov	<ul style="list-style-type: none"> - Quarterly Revenue & Expenses must be uploaded within 30 days after fiscal quarter end. -- Annual Payroll Data must be uploaded within 90 days after year end.
		<ul style="list-style-type: none"> Upload to Transparency Website <ul style="list-style-type: none"> - Quarterly Revenue & Expenses - Annual Payroll Data 		
		Deposit and Investment Form <ul style="list-style-type: none"> <i>Required by the Utah Money Management Council</i> 	<i>Attach form to email sent to: mmcouncil@utah.gov</i>	<i>July 31 and January 31 of each year</i>
<i>NOTE: Reports will not post to the OSA website until they have gone through a preliminary review to determine if report components are appropriate.</i>				

For help uploading reports to OSA website, contact Kylie Cone at 801-538-1364 or kcone@utah.gov.
For questions regarding completing reports being submitted to the OSA, contact Patricia Nelson at 801-538-1334 or patricianelson@utah.gov